

LAST WILL AND TESTAMENT

I, DAVID SAMUEL SEBROW, residing a 12 Beechwood Drive, Village of Lawrence, County of Nassau, State of New York, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking any and all wills and codicils heretofore made by me at any time.

1 – I hereby direct my executrix to pay out of my estate all of my just debts including the expenses of my last illness and funeral expenses.

2 – All the rest, remainder and residue of my property, real or personal, wherever situate and whether acquired before or after the execution of this my Will, I give devise and bequeath to my wife, BETTY SEBROW, provided she shall survive me. If she shall not survive me, this bequest to her shall lapse and go instead as follows:

a – Any interest or ownership that I may have upon my demise in WORBES CORP., WORBES LEASING CORP., and/or S & S SOAP CO., INC., all New York corporations, I hereby give, devise and bequest as follows: two-thirds (66.6666%) to my son, JEFFREY ISSAC SEBROW and one third (33.3333%) to my daughter, LAURA SEBROW.

b- All the rest, remainder and residue of my property, real or personal, wherever situate and whether acquired before or after the execution of this, my Will, shall go instead in equal portions to my two children, JEFFREY ISSAC SEBROW and LAURA SEBROW, share and share alike, per stirpes.

3 - I hereby nominate, constitute and appoint my wife BETTY SEBROW, as Executrix, of this my will. If she shall die, resign, be unwilling or unable to act as such, then I hereby nominate, constitute and appoint my son, JEFFREY ISSAC SEBROW, to act in her stead as Executor. No person named herein as Executrix or Alternate Executor shall be required to give bond as such but if a bond shall be nevertheless required, it shall be paid out of my Estate.

6 – In addition to such powers as she may have by law, I fully authorize my Executrix as to any property which at any time may constitute part of my Estate, whether as principal or income and until the final distribution thereof, in her discretion to retain such property for as long as she may deem advisable; to sell the same at public or private sale for cash or credit; to borrow money and pledge or mortgage such property as security therefore; to lease real property regardless of the fact that the term of such lease may extend beyond the term of the administration of my estate; to invest and re-invest in any property without limitation to investments authorized by law; to make partition, division,

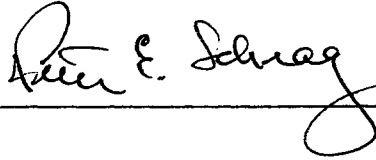
distribution of property in kind and to the extent permitted by law, to fix the value thereof; and generally to do all acts and take care of all proceedings with respect to such property as if the absolute owner thereof; and no person dealing with the Executrix shall be obliged to see to the proper application of any moneys paid or delivered to her.

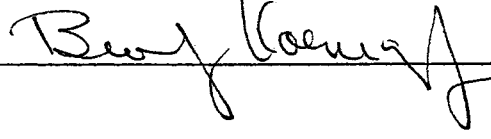
7 – As used in this Will, the neuter gender shall include the masculine and feminine where appropriate and the singular shall include the plural.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my seal this 22 day of December, 2010.


[L.S.]
DAVID SAMUEL SEBROW

SIGNED, SEALED, PUBLISHED AND DECLARED
By DAVID SAMUEL SEBROW, the testator above named,
In our presence and we, at his request, in his presence
and in the presence of each other, do hereunto set our
names and addresses as attesting witnesses, all on this
22nd day of December, 2010.


residing at 250 West 24th St Apt 9B
New York N.Y. 10025


residing at 250 W. 24th St
New York, NY 10025

Veril

-of-

DAVID SAMUEL SEBROW

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